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ABSTRACT

This paper describes the use of tuition tax credits and vouchers as political alternatives of choice and competition in a progressive society. School and public administration theorists identify two distinct finance models: the rational and the political. The first part of this paper examines and describes these two models. The next part highlights characteristics and possible outcomes of tuition tax credits and vouchers. Finally, the impact of parental choice and competition on three American values--social cohesion, separation of church and state, and equity--are discussed. A conclusion is that tuition tax credits and vouchers may encourage social stratification, cause new problems in church/state separation, and segregate the schools along racial lines. Two figures are included. (Contains 18 references.) (LMI)

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TUITIONS TAX CREDITS AND VOUCHERS:

POLITICAL FINANCE ALTERNATIVES RATHER THAN RATIONAL ALTERNATIVES TO EDUCATION FINANCE

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Tuition Tax Credits and Vouchers Political Finance Alternatives

> *Our present system ...makes it harder for the exceptional few–and it is they who are the hope of the future–to rise above the poverty of their initial state* (Milton Friedman)

School and public administration theorists identify two distinct finance models. One is termed the rational and the other the political model (Cibulka, 1985). The rational model, borne out of crisis, is so called because it is based upon clearly defined concepts that are linked to specific structural goals and consequently measurable results. The political model, also borne out of crisis, is based generally on ambiguous, but commonly held concepts that seek legitimacy based upon claims of equity of which choice and competition are constitutive parts.

The threefold purpose of this essay is to examine and describe (1) the rational and political models, (2) tuition tax credits and vouchers as political alternatives of choice and competition in a progressive society, and (3) the implications of choice and competition as key bedrock notions capable of initiating certain political processes. Discussion of the first purpose (rational and political models) is based on a paper written by James Cibulka, ca. 1985. Discussion of the second purpose (tuition tax credits and vouchers) is based on the 1983 thesis of Ralph H. Jahr Tuition Tax Credits for Wisconsin's Secondary Schools: An Analysis of Issues and the feature article printed in the Sunday, January 7, 1979 *Los Angeles Times*–The Voucher: 18th-Century Idea Revived. The rational and political models are described and the discussion is extended then to include tuition tax credits and vouchers as political alternatives to educational financing. The discussion will conclude with the impact tuition tax credits and vouchers have on choice and competition as American bedrock notions and certain political processes–thus satisfying the third of the threefold purpose of this essay.

The argument is constructed on the assumption that tuition tax credits and vouchers are political models, borne out of crisis, and find widespread appeal based upon (1) their adherence to rational concepts pertaining to the size, composition, and structure of finance budgets and (2) their linkage to the bedrock notions about choice and competition as desirable.

Rational and Political Finance Models

> *Effective control over the character of the public schools is largely nested in legislators, school boards, and educators–not parents.*
> Judith Areens and Christopher Jencks

Rational Model

The rational model is characterized as a model borne out of crisis and based upon clearly defined concepts that may be linked to specific goals that lead to measurable results. Crisis, in this context has been limited to declines in available revenue and/or declines in enrollment. The concepts upon which the rational model are based, according to Cibulka (ca. 1985), belong to the budget arena and are comprised of budget size, composition, and structure. Attempts to respond to crises in the rational model are achieved by modifying the size of the budget, its composition, or its structure to accommodate corresponding changes in enrollment and available revenue. The principal goal of this model is to keep the budget areas aligned with enrollment and available revenue–alignment of budget components being an acceptable rational concept.

Political Model

The political model, also borne out of crisis, is generally characterized by ambiguous concepts that seek legitimacy based upon these unclear claims. The goals in this model are less than clear and often elude measurement. As in the rational model, crisis is limited to declines in available revenue and/or

enrollment. The concepts considered relevant in this context are parental choice and competition as they relate to tuition tax credits and vouchers. It is argued that tuition tax credits and vouchers are the result of political responses to crises and incorporate rational elements and appeal to the individual family's right to choose and the generally competitive orientation of the American people. The goal in this model is to improve educational quality and standards in the wake of declining enrollments, decreasing revenues, and escalating costs–improved educational quality and standards being acceptable political concepts.

Both the rational model and the political model propose adjustments to the three budget areas–size, composition, and structure. However, the rational model uses the budget areas and the political model uses political processes as means to achieve desired goals. The rational model results in incremental budget changes and is supported largely by internal actors. Internal actors are school administrators and board members. The rational model is therefore less subject to constituency influence. The political model results in radical budget change and is supported largely by external actors. External actors are business, municipal officials, federal and state legislators, courts, and teachers, and other employee groups. The political model is thereby more subject to constituency influence. Constituency in both models refers to those who elect, appoint, or otherwise employ school officials.

The Analysis

Cibulka, ca. 1985 conducted comparative case studies in ten urban school systems–Atlanta, Baltimore, Boston, Chicago, Dallas, Los Angeles, Milwaukee, New Orleans, New York, and Seattle. These ten school systems were compared using crisis data on enrollment and expenditures. A crisis is defined as a

significant decline in either enrollment or available revenue or both. In addition to enrollment and available-revenue decline, these ten school systems were compared on three rational budget areas–size, composition, and structure–as well as the influence exerted by external and internal school actors.

Cibulka noted that in school systems that were faced with the greatest crisis, there was a greater likelihood that rational reforms would be initiated to resolve the crisis. Rational reforms are those that make adjustments to budget size, composition, or structure. In cities where there was no such budget crisis, rational reforms had less strength and political solutions were more likely (p. 11) [Figure 1].

CRISIS RESPONSES OF SELECTED SCHOOL DISTRICTS

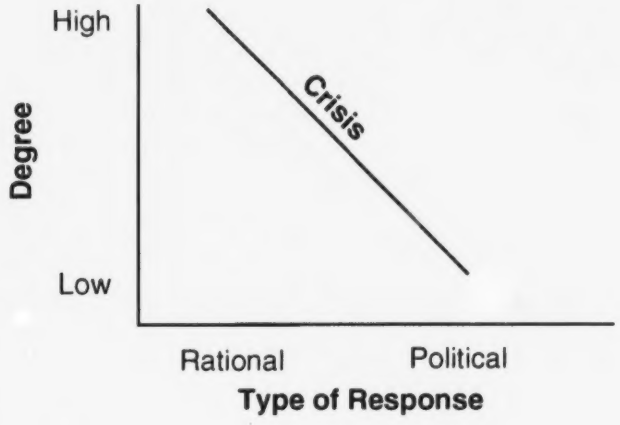

Figure 1

Cibulka noted that actors external to the school system generally were concerned more with initiating plans that altered the composition of the budget rather than its size or its structure. On the the other hand, internal actors were concerned more with size and composition rather than structure. On the whole , there was concern less for structure by all actors with one noted exception–

business. Business actors were concerned more with size than structure and less with composition (Figure 2).

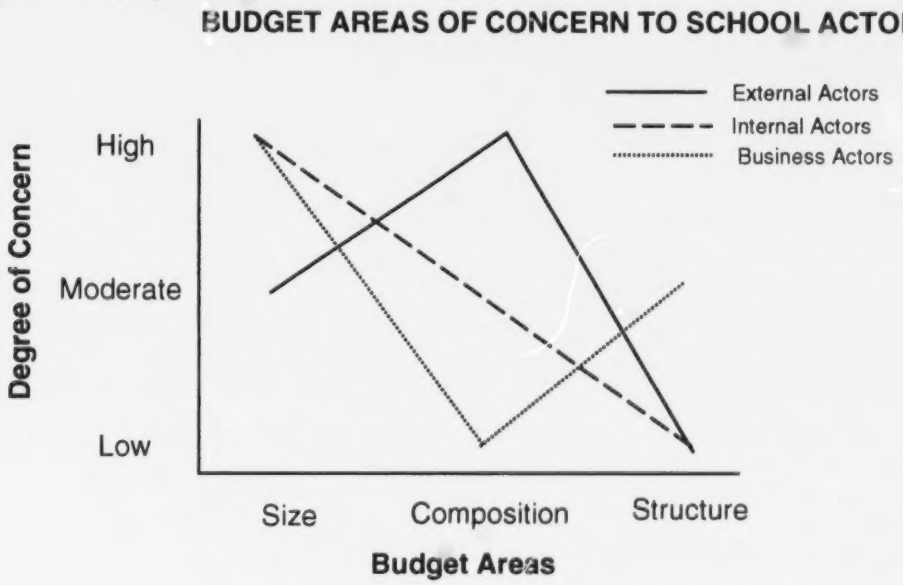

Figure 2

When school systems were faced with a financial crisis typically they resorted to strategies that included denial, temporizing, and slashing staff and programs (pp. 12-14). Denial is when school officials fail to alter their level of expenditures or their style of management and resort to bailouts from the city government, last minute appropriations of state monies, setting the local tax levy very high in comparison with previous years, or by drawing down surplus revenues (p. 12). Temporizing is when school officials view crisis as short-termed and initiated only temporary unsustained responses (p. 13). End-of-year freezes is a typically used temporizing strategy (p. 13). When denial and temporizing failed to resolve the crisis, school systems lastly resort to cutting the easiest-to-eliminate programs (p. 14). These, and other, strategies tend to lead to incremental change and adoption of rational solutions (changes in budget size, composition, or structure) at a time when radical changes or political solutions are required (p.

16). Cibulka concludes that rational solutions are ineffective in resolving conflicts borne out of crisis. In crisis situations, political solutions may be more instrumental in leading to "fair, equitable, or effective school practices" (p. 16). Of late two such political solutions (tuition tax credits and vouchers) have come to the forefront and have received widespread attention in finance literature. Ironically tuition tax credits and vouchers as political solutions have widespread appeal based on their reliance on rational as well as democratic concepts. They make provisions for changes in the rational budget areas while appealing to the democratic notions of choice and competition.

Tuition Tax Credits

> *If there is to be educational opportunity for all children, then a child's education must not depend on his family's economic resources. But if a family is to be able to provide its children with the best education it can afford, then it must be able to employ its economic resources to do so.* James S. Coleman.

The philosophical basis for tax credits and vouchers is the same. Both are designed to increase parental choice and strengthen education through competition (Johns, Morphet, & Alexander, 1983). Tuition tax credits are designed to work much like tax credits for charitable contributions. Tuition tax credits are based on the notion that parents who enroll their children in nonpublic schools should be entitled to reimbursement for expenditures over and beyond parents who enroll their children in public schools. This is an equity notion that finds appeal in that parents who exercise their right of choice in managing the education of their children over and above state-required minimums are required to pay twice for exercising that right. Therefore, we note that both choice and equity become key political issues when discussing tuition tax credits as a just alternative. At least three key concerns (disparity in income levels, decline of

public schools, and discrimination based upon race, religion, and/or ethnicity) are raised when political issues of choice and competition are considered alongside tuition tax credits. Will tuition tax credits favor one income level over another? Will tuition tax credits lead to a weakening of a state's capacity to perpetuate itself and promote the general welfare as a result of a decline in public school attendance? Will tuition tax credits further stratify society based upon racial, religious, and/or ethnic determinants? In the first instance, there is some concern that tuition tax credits could discriminate based upon the relative wealth of public and nonpublic families. On the second account, there is a concern also that tuition tax credits could result in a significant enrollment shift from public to nonpublic schools. With this supposed shift from public to nonpublic schools, there is yet a third concern that nonpublic schools may resort to selective admissions and consequently discriminate based upon race, ethnicity, or religion (p. xii).

The Analysis

Jahr (1983) addresses these key concerns as he compares public and non public families in Wisconsin on family income levels, enrollment shifts, and selectivity factors. Jahr hypothesized that there was *no difference between the income level of families whose children attend public secondary schools and the income level of families whose children attend nonpublic secondary schools in Wisconsin* (p. 22). Two major and ten ancillary questions are also asked and answered. Only the two major questions are deemed relevant to the present discussion and are thus restated.

> (1) What percentage of parents having students in Wisconsin's public secondary schools would be more likely to enroll their children in non public schools if currently proposed tuition tax credit legislation was enacted?

(2) Do admission policies of nonpublic secondary schools in Wisconsin allow the schools to discriminate among prospective students with respect to race, religion, or ethnicity?

Jahr found (1) no significant difference in the income levels of public and nonpublic families, (2) no desire for significant numbers of public families to enroll in nonpublic schools, and (3) while nonpublic schools have selective admission policies, these policies were not discriminatory based on race or ethnicity. However, some nonpublic schools were found to be discriminatory on the basis of religion especially when dealing with students who were seeking admission to these institutions for the first time (p. 120).

Vouchers

Vouchers, the other political model considered in this essay, are designed to promote competition among schools and to provide parents choices in the schools their children attend. Families are provided with vouchers that may be used to purchase instructional services from the school of their choosing. Milton Friedman first proposed the "voucher system" in 1955. According to Friedman, the voucher plan would improve education by (1) giving parents greater freedom to choose a desirable educational program for their children, (2) doing away with the educational monopoly of public education, and (3) increasing competition among schools so that both public and private educational institutions become more effective and efficient (Johns, Morphet, and Alexander, 1983). While Friedman is recognized as initiating the latest push for vouchers, vouchers were advocated by Adam Smith in the United States and Stuart Mill in England. Smith's basic principle was that if parents were given the chance, they would do a better job of educating their children than the state (Areen and Jencks in LaNoue, 1972).

Parental choice is used as a quality-control mechanism which allows parents to select the best school available for their children. Under a voucher system, it is proposed that governments require a minimum level of schooling. This minimum level is financed by giving vouchers that are redeemable by parents at approved institutions for educational services (Friedman in LaNoue, 1972). The parent is then free to shop the market for the school that best satisfies the interests of the child. Parents could express their views about schools in a more direct manner than is currently available. They could withdraw their child from one school and enroll her/him in another. Such parental practice would cause schools, both public and private, to effectively compete for students. This competition among schools is designed to stimulate public schools to maintain certain standards of excellence (Mill in LaNoue, 1972). The idea is that competition will tend to make the school monopoly more responsive to the needs of its clients.

The Analysis

Supporters of the voucher system charge that public schools indeed constitute a monopoly and that if the public school system should be broken up, private schools could then be established that would compete with one another, and dollars would vote equally in the same manner as they do in the private-enterprise system (Johns, Morphet, and Alexander, 1983). Those who oppose vouchers hold that vouchers could (1) create all-white voucher schools, and (2) serve to promote parochialism in much the same way as residential segregation. In addition, the cost of such a program is inestimable and the loss of funds to public schools is as

of yet indeterminable. Another major concern is whether vouchers can be used for enrollment in religious schools.

Supporters of California's voucher plan respond to these oppositions by proposing the following provisions:

- the establishment of sufficient numbers of voucher schools to accommodate student choice;
- the development of standards related to curriculum and health and safety with open access barring discrimination;
- the provision of information about the availability of educational services with grants to purchase counselor services;
- the issuance of financially differential grants for use by students with specific needs (handicapped) and to foster integration;
- the dissemination of supplementary vouchers to enable enrollment in expensive private or high-cost public schools; and
- the granting of administrative powers to the State and monitoring by the Legislature (*Los Angeles Times*, 1979).

School administrators and teachers respond to these voucher provisions in several different ways. Administrators conclude that such a voucher plan could: (1) widen class divisions at at a time when reduction of a socially stratified society is the aim; (2) undermine the public school as the major institution; (3) create segregation by race, class, family, income, and curriculum; (4) entangle program administrators in an additional bureaucratic nightmare; (5) produce instructional instability and a high rate of turnover; and (6) impede the capacity of public schools to survive (*Los Angeles Times*, 1979). Teachers are concerned that such a plan, if implemented, could substantially reduce collective bargaining

strength and severely depress teachers' salaries which would concomitantly cause a decrease in the standard of living.

Parental Choice and Competition

> *The primary dependence of public education upon the real property tax and the localization of the tax's administration and expenditure have combined to make the public school into an educator for the educated rich and a keeper for the educated poor.*
> Coons, Clune, and Sugarman

Choice and competition have been used as lodestars for scores of campaigns throughout American history and as recurring themes, have lead to not a few economic, social, and political decisions. The G.I. Bill and the old-age assistance program are two prominent examples (Arons in LaNoue, 1972).

While choice and competition are frequently used by resolute supporters to advance wide ranges of economic, social, and political agendas, the present problem is to limit the discussion of choice and competition to areas that clarify the role of education. Emphasis, in this regard, is placed upon the sustained impact choice and competition have on preserving certain bedrock notions the least of which are social cohesion rather than stratification, separation of church and state rather then excessive entanglement, equity rather than equality, and integration rather than segregation. The principle aim is to discuss these bedrock notions as they relate to open enrollment, tuition tax credits, and vouchers as political alternatives to education finance.

Public schools were designed to be places where all classes, privileged and underprivileged, rich and poor, regardless of religious or ethnic background, were to learn to work and live together in justice and harmony (Johns, Morphet, and Alexander, 1983).

Social Cohesion–Social Stratification

One of the chief aims of the American experiment is the proper socialization of the American people. This socialization strives for variety, and at the same time, a rich homogenous mix. One argument against the notion of open enrollment is that it goes against the common school notion of social cohesion. A cohesion that calls for a healthy mix of rich and poor as well as black and white and other minorites. Instead, what would result is social stratification where rich schools would be attended by the rich, poor by the poor, white by white, and black by black. Tuition tax credits and vouchers may well encourage separation and balkanization of society through intensification of competition and distrust among individuals grouped by school, religious sect, and social and economic stratum (Johns, Morphet, and Alexander, 1983).

It is, in essence, argued that vouchers and tuition tax credits would lead to like parents and students seeking out other like parents and students. The result of such practices are not favored at this time.

> *Most Americans understand that it takes a strong sense of national commitment to hold this huge and heterogeneous country together. That sense of community arises, above all, from public schools–the experience that a child shares with others of widely differing backgrounds and conditions for twelve years or so while growing up. Subsidies that encourage parents to take children out of public schools will inevitably diminish this strength*
> (*Washington Post,* 1978 in Johns, Morphet, and Alexander, 1983).

Church and State

Little has been said in the literature about religious schools. Since most of the private schools in this country have religious affiliation, aid to private schools generally means enhancement of religion (Johns, Morphet, and Alexander,

1983). Aid to church affiliated schools has been upheld as unconstitutional in a number of Supreme Court cases. This is an area where vouchers and tution tax credits may pose a host of new problems. According to the U.S. Supreme Court, the establishment-of-religion clause of the First Amendment means that "No tax in any amount, large or small, can be levied to support any religious activities or institutions, whatever they may be called, or whatever form they may adopt to teach or practice religion". Among the several federal laws which provide aid to parochial schools, Title I of the Elementary and Secondary Education Act of 1965 is the largest and most influential. Also state legislatures, particularly in New York, Pennsylvania, Ohio, and Rhode Island, have through various schemes sought to aid parochial schools and have in each instance met with judicial disapproval (Johns, Morphet, and Alexander, 1983).

Prior to 1970 the Supreme Court applied two constitutional tests to parochial school legislation: (1) the secular legislative purpose test, and (2) the primary effect test. The famous *Everson* case, in which a New Jersey law providing public funds for transportation of schoolchildren to parochial schools was held to be constitutional and in the later *Allen* case, in which the loan of textbooks to parochial schools was also upheld (Johns, Morphet, and Alexander, 1983 and Zirkel, 1978).

The first two of these new laws were almost immediately challenged in Pennsylvania and Rhode Island, and a decision by the Supreme Court invalidated them in *Lemon v. Kurtzman* and *Early v. Discenso* ,1971 (Zirkel, 1978). Under Pennsylvania law, the state superintendent was authorized to "purchase" specified secular education from parochial schools, and in Rhode Island the state law gave a salary supplement to parochial school teachers. In reaching a decision in these cases, the Supreme Court relied on a new, third test of

establishment–excessive entanglement. The test holds invalid legislation which tends to introduce state regulation into church affairs or to allow church encroachment on public policy decisions (Johns, Morphet, and Alexander, 1983 and Zirkel, 1978).

A comprehensive law in New York provided for three methods of aiding parochial schools; (1) maintenance and repair of school facilities, (2) a tuition grant program, and (3) a tax benefit provision. The Court held, in *Walz v. Tax Commission*, that all three programs had the effect of aiding and advancing religion. The third program, a plan to give tax benefits, was most innovative in seeking to bypass the excessive entanglement test by simply allowing parents with less than $25,000 income to deduct a specified amount from their adjusted gross income for state income tax purposes. The Court held, further, that such tax benefits were little different from tuition grants, both having the effect of advancing religion (Johns, Morphet, and Alexander, 1983 and Zirkel, 1978). The case appears to foreclose the possibility of other states or the federal government fashioning a constitutionally acceptable scheme for tuition tax credits to aid parochial schools (Johns, Morphet, and Alexander, 1983).

Loans of instructional materials and equipment have been held unconstitutional by the Supreme Court in another Pennsylvania case, *Meek* v.*Pittenter* (421 U.S.350 [1975]). The Court said in this case that one cannot separate the secular from the sectarian purposes of church-related elementary and secondary schools and that aid to what may seemingly be a secular aspect of such school programs will undoubtedly result in spillover aid to the sectarian part of the schools' programs (Johns, Morphet, and Alexander, 1983).

Beyond allowing for state aid for transportation and textbooks, the wall of separation between church and state in elementary and secondary education has

remained rather firm. The *Wolman* case (45 U.S. I..W 4861 [1977]), however, proved an exception because in it the Supreme Court upheld certain aspects of a complicated Ohio statute providing parochial school children not only textbooks, but also with testing and scoring services, diagnostic services, therapeutic services, instructional materials and equipment, and field trips. The Court found that diagnostic services were unlike teaching and counseling and thus, more remotely associated with the mission of the nonpublic school (Johns, Morphet, and Alexander, 1983, Zirkel, 1978 and U.S. Supreme Court Office Reports). The third element, therapeutic services for nonpublic school students was upheld because the services were provided in public facilities, supervised by public employees (Johns, Morphet, and Alexander, 1983).

These rulings of Supreme Court cases speak to the critical issues when tutition tax credits and vouchers are linked to parochial education.

Segregation

Our society has attempted for several decades to establish better conditions for the poor and otherwise disadvantaged on a series of fronts, namely, housing, welfare, income, health, as well as education (Ginzberg in LaNoue, 1972). The voucher plan ... aims to improve the schooling opportunities available to the black and the poor by increasing their prospects for new schools outside the present bureaucratic structure (Ginzberg in LaNoue, 1972). Ginzberg concludes that a voucher system would accomplish the following:

- to shore up parochial schools;
- to ease the tax burden on upper-middle-class families who now send their children to private schools;
- to increase the number of mediocre private schools;

- to weaken an already weak public educational system in cities with a high proportion of minority population;
- to facilitate the increase of small numbers of black and poor students at parochial and private schools; and
- to weaken the forces operating to enforce desegregation in public schools.

In summary, vouchers, both Friedman's and Coons,' and tax credits would tend to segregate the schools along racial lines (Johns, Morphet, and Alexander, 1983). Moreover, equity stands as an issue yet to be resolved. Johns, Morphet, and Alexander tend to express this sentiment very well. Therefore, they are quoted in entirety

> Vouchers and tax credits are probably deficient from the standpoint of both equality and social justice. Tax credits are inequitable because they are given to rich and poor alike. No tax credit would go to any of the poor families who send their children to public schools. The vast majority of poor people in this country send their children to public schools. Tax credit benefits are skewed toward the wealthy. Friedman's voucher would have virtually the same inequitable impact as the tax credit. Coons' voucher, however, would correct this inequity by tying the voucher to family income level (Johns, Morphet, and Alexander, 1983).

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